

**Review by Department of Finance
(DoF)**

District Rates Convergence Scheme

October 2016

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Why this review has taken place

1. This review is the result of an amendment put forward by Mr Tom Elliott MLA during the further consideration stage of the Local Government Bill. On 1st April 2014 Mr Elliott proposed that:

The Department (of Finance) must within two years of the making of an order, lay before the Assembly a report on the operation of any transitional rate relief scheme under that paragraph including:

- a) the Department's assessment of the likely or actual percentage increase in district rates payable by ratepayers in each affected district as a consequence of the termination of the scheme; and
- b) consideration of possible further mitigating measures.

2. The amendment passed unchanged and was enacted under The Local Government Act (NI) 2014¹. This review's scope, therefore, is bound in legislation.

Issues with the amendment

3. It is worth noting that concerns were expressed during the Assembly debate² in relation to the remit of the review and its potential to highlight those council areas that still had not managed to reduce rates post convergence. Concern was also expressed that consideration of mitigation measures may discourage efficiency in local government by putting the onus on central government to introduce additional measures to assist ratepayers if the anticipated savings from Local Government Reorganisation did not materialise in the medium term.
4. However, it is the Department's considered view that the specific wording of the amendment does not deal with these issues. Rather it states that the Department must produce a report to outline the likely or actual percentage increase in district rates payable as a consequence of the termination of the scheme. Therefore, for any given year of the scheme, the impact of it ending will simply be the percentage increase in rates that would be payable by those

¹ <http://www.legislation.gov.uk/nia/2014/8/section/112/enacted>

² <http://www.niassembly.gov.uk/globalassets/documents/official-reports/plenary/2013-14/hansard-report-010414-complete---reviseds.pdf>

ratepayers who are currently in receipt of the subsidy as a direct result of the sudden removal of the scheme.

5. The Department does not consider that the legislation requires a comparison to be made between actual district rates 'struck' by Councils before and after the scheme. In any case such a comparison is meaningless, because individual council decisions on District Rate striking are affected by a host of other factors not associated with managing rates convergence e.g. changes to the cost of service delivery.

Role of the Department of Finance

6. At the outset it is also worth stating that the Department (DoF) has no role in the District Rate setting process undertaken by Councils.
7. Indeed, Local Government operates independently of the Assembly with over 70% of its gross expenditure raised through locally set rates and the remainder is mostly met through charges, rents and other sources of finance. Furthermore, the Rates Support Grant provided by DOE only amounts to 3% of local government spending. For this reason, DoF will not get involved in assessing the relative efficiency of Councils, nor pass judgement on the appropriateness of District Rate setting, either as part of this review or at any stage.
8. The DoF does however, have responsibility for the District Rates Convergence Scheme. As will be explained below, it is a scheme that provides a subsidy to ratepayers in defined areas and avoids any direct interference in the rate setting process undertaken by Councils.

Background to the Scheme

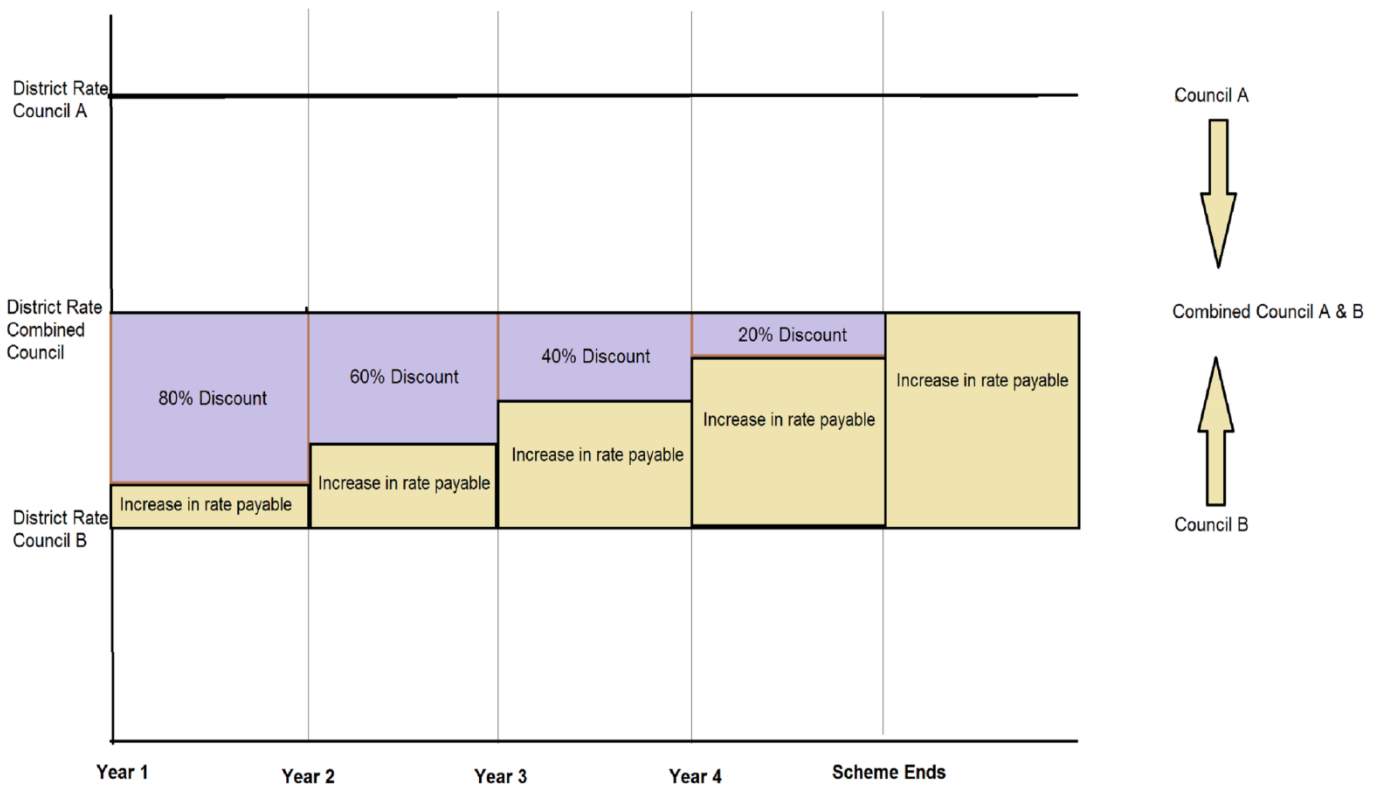
9. Local Government reorganisation in April 2015 provided the opportunity for new larger councils to deliver existing services more cost effectively. However up to that point and over many years, differences built up in the level of rates charged by each of the 26 district councils. Under the new arrangements this would have resulted in abnormal increases for many ratepayers when Councils merged, which would have undermined the whole purpose of local government reorganisation i.e. more cost effective and efficient delivery of local services.
10. For this reason, the NI Executive committed up to £30 million (in terms of revenue forgone for public expenditure) to help mitigate increases that were due solely to reorganisation. This was the preferred approach at the time, with a conscious decision made not to introduce a scheme whereby those enjoying a decrease in their district rates would pay for the scheme via a cross

subsidisation mechanism. In addition, Article 8(3) of the Rates (Northern Ireland) Order 1977 outlines statutory linkages between the expenditure of a council and the district rate struck.

11. A four year scheme to alleviate this impact was put in place from April 2015. It is known as the District Rates Convergence Scheme and it is unique in the British Isles (and so far as DoF is aware, in the context of local government reorganisation, there is nothing of this scale found elsewhere in the world, now, or in the past).
12. The subsidy does not however, provide relief for any increases in rates that were due to the non domestic revaluation that took effect in April 2015 or any of the changes that occurred at that time in the level of rate support grant provided by DOE. Last but not least, it does not protect ratepayers from increases that are caused by a new Council's expenditure decisions.
13. As will be noted throughout this report, the scheme does not provide any subsidy for the effect of these external factors. For this reason, the paper is quite specific and often technical in nature. This is unavoidable.
14. The Department recognises that ratepayer interest lies with the actual level of rates paid after reorganisation compared to before. However as will be explained, this is not what the scheme was intended to address, nor could it ever do so.

How the scheme works

15. The purpose of the scheme is to provide a discount to ratepayers adversely affected by reorganisation i.e. whose rate bills would have been lower in the absence of reorganisation. Ratepayers are entitled to relief if at the point of reorganisation the rate bills were estimated to have been higher than they would have been under the old 26 council structure.
16. The subsidy is an automatic adjustment to the district rate shown on the rate bill for the four year life of the scheme and therefore there is no need for ratepayers to claim it.
17. It applies to domestic and non domestic ratepayers in certain areas and the only exceptions are public bodies and social housing landlords, for whom the rates are already standardised.
18. The following graph illustrates the purpose of the scheme and shows how it was designed to protect ratepayers from a sudden increase in rates due to the merger of two councils:



19. As can be seen from the graph, where two councils merged and this resulted in ratepayers (within council B) having to pay a higher rate, these ratepayers received a fixed discount on their bills equivalent to 80% of the difference in year 1, 60% in year 2, 40% in year 3 and 20% in year 4.
20. Consequently the scheme helped to alleviate the pure effects of convergence as it prevented ratepayers in Council B experiencing a sudden increase in rate bills as a result of the two councils merging. It also provided an opportunity for the new councils to realise the anticipated benefits of RPA, which it was hoped would further reduce the potential increase in rates payable by the time the scheme ended.
21. As noted above, it is important to remember that the scheme was put in place to alleviate the impact of regrouping ratepayers within the new local government structure. Other changes affecting District Rates occurred at the same time and the scheme had to disregard these. These changes included:
 - the non domestic revaluation,
 - changes to the Rate Support Grant and
 - general expenditure increases decided upon by Councils
22. This complicated matters and meant that the difference in District Rates could not be based on the actual published rates but instead the subsidy figures had to be calculated using a simulation model. This model adopted the same rate

setting process, subject to a series of assumptions that were necessary to isolate and calculate the convergence effect on its own for each affected area (for more detail on calculations see Annex A).

23. Out of around 650,000 ratepayers in Northern Ireland around 350,000 domestic and non domestic ratepayers benefit from the scheme. It is of most help to ratepayers in Castlereagh and Fermanagh. This includes around 22,000 Castlereagh ratepayers falling within the new boundary of Belfast City Council, who have had a typical domestic bill (for a house assessed at £125,000 capital value) reduced by around £90 in 2015/16, and an average reduction of £50 for those Castlereagh ratepayers joining Lisburn and Castlereagh. For around 30,000 ratepayers in Fermanagh, served by the new Fermanagh and Omagh Council, the average reduction for domestic ratepayers was £50.
24. The following table outlines those council areas in which ratepayers qualified for the scheme through being adversely affected by convergence. Annex B provides details of the individual discounts that were derived as well as examples of the total monetary value of these discounts for typical ratepayers:

| <u>Domestic</u> | <u>Non-domestic</u> |
|------------------------|----------------------------|
| | |
| <u>Legacy Council</u> | <u>Legacy Council</u> |
| Ards | Ballymoney |
| Ballymena | Carrickfergus |
| Banbridge | Castlereagh |
| Castlereagh | Coleraine |
| Coleraine | Craigavon |
| Craigavon | Dungannon |
| Dungannon | Fermanagh |
| Fermanagh | Limavady |
| Larne | Lisburn |
| Newry & Mourne | Magherafelt |
| Newtownabbey | Newry & Mourne |
| Strabane | Newtownabbey |
| | North Down |
| | Strabane |

Impact of the scheme terminating

25. To address the specific requirements of the legislation, it is necessary for this review to identify the potential increases in district rates that would be payable as a result of the scheme ending this financial year (2016/17). Removing the subsidy from eligible ratepayers, would have the following effect in percentage terms, assuming no further increases in district rates:

| Domestic affected council area | 2016/17 District Rate | Convergence Discount Y2 | Net Rate Payable | % increase if scheme terminates |
|---------------------------------------|------------------------------|--------------------------------|-------------------------|--|
| Ards | 0.3026 | 0.0067 | 0.2959 | 2.25% |
| Ballymena | 0.3999 | 0.0025 | 0.3974 | 0.62% |
| Banbridge | 0.4037 | 0.0080 | 0.3957 | 2.02% |
| Castlereagh | 0.2803 | 0.0291 | 0.2512 | 11.59% |
| Coleraine | 0.3568 | 0.0214 | 0.3354 | 6.37% |
| Craigavon | 0.4037 | 0.0032 | 0.4006 | 0.79% |
| Dungannon | 0.3081 | 0.0111 | 0.2970 | 3.74% |
| Fermanagh | 0.3290 | 0.0279 | 0.3011 | 9.27% |
| Larne | 0.3999 | 0.0017 | 0.3982 | 0.42% |
| Newry | 0.3596 | 0.0010 | 0.3586 | 0.29% |
| Newtownabbey | 0.3475 | 0.0052 | 0.3423 | 1.51% |
| Strabane | 0.4425 | 0.0129 | 0.4296 | 3.00% |

| Non Dom affected council area | 2016/17 District Rate | Convergence Discount Y2 | Net Rate Payable | % increase if scheme terminates |
|--------------------------------------|------------------------------|--------------------------------|-------------------------|--|
| Ballymoney | 24.4776 | 0.4064 | 24.0712 | 1.69% |
| Carrickfergus | 27.9666 | 1.3238 | 26.6428 | 4.97% |
| Castlereagh | 20.9216 | 1.9863 | 18.9353 | 10.49% |
| Coleraine | 24.4776 | 0.8400 | 23.6376 | 3.55% |
| Craigavon | 24.4252 | 0.9750 | 23.4503 | 4.16% |
| Dungannon | 23.1969 | 0.4312 | 22.7657 | 1.89% |
| Fermanagh | 20.1200 | 1.0595 | 19.0605 | 5.56% |
| Limavady | 24.4776 | 0.0069 | 24.4708 | 0.03% |
| Lisburn | 20.9216 | 0.5585 | 20.3631 | 2.74% |
| Magherafelt | 23.1969 | 0.5247 | 22.6722 | 2.31% |
| Newry | 22.3951 | 0.2441 | 22.1511 | 1.10% |
| Newtownabbey | 24.2060 | 0.0590 | 24.1470 | 0.24% |
| North Down | 21.3113 | 0.3456 | 20.9656 | 1.65% |
| Strabane | 28.3811 | 2.5130 | 25.8681 | 9.71% |

26. It is important to note that this analysis simply outlines the likely percentage increase in rates payable as a result of the scheme terminating. It does not, nor cannot, take account of potential increases or decreases that District Councils may decide to implement for the 2017/18 financial year.
27. As was explained above, the Department is unable to comment on the extent to which local government reorganisation has resulted in financial cost savings for councils and whether district rates today are higher or lower than would otherwise be the case.

28. The legislation giving rise to this review is not entirely clear. Another way to interpret it would be to assume that the impact on district rates of the scheme terminating would be the impact it would have after it had run its full course ie the effect on ratepayers two years from now, at the end of year 4.
29. This is impossible to establish, as there is no future 'counterfactual position' to refer to, nor can it be simulated. This is due to the fact that District Rate setting is influenced by a number of factors, none of which can reliably predicted two years in advance, including:
 - the buoyancy of the tax base (ie its natural growth due to development of the built environment)
 - the budget required to deliver on the business plans agreed by elected members,
 - efficiencies that have been found
 - the level of Rate Support Grant and
 - the potential to use reserves and borrowings to finance plans.

Consideration of further mitigating measures

30. As noted in the previous section, the Department cannot state whether district rates are currently higher or lower than would otherwise be the case i.e. with a 26 council model.
31. Consequently any comparison between 2014/15 district rates (the last year of 26 council rates) is inappropriate due to the other factors mentioned above, which potentially, have a more significant influence on district rate setting by individual councils.
32. It follows that the provision of further mitigating measures to moderate excessive increases in the level of District Rates would distort rate setting, undermine the efficiency of local government in delivering services and potentially create disharmony between ratepayers within the new council areas, at a time when individual councils are trying to establish a new common identity. This was not the original intention of the transition scheme.
33. One crude but reliable measure of ratepayer acceptability is the level of complaints received about the current scheme. Information provided by LPS (who administered the scheme) demonstrates that despite over 350,000 rate bills having been adjusted only 5 'second level enquiries' (complaints) were received about its operation.

Cost of scheme

33. The total cost of the scheme for 2015/16 (first full year of its operation) was £10.4m. This is in line with expectations and sits within the overall budgetary position. A full breakdown of this cost by district council area is available in the following table:

| Local Government Area | 2015/16 £m |
|--|-----------------------|
| Antrim and Newtownabbey | £0.31 |
| Ards and North Down | £0.53 |
| Armagh City, Banbridge and Craigavon | £1.00 |
| Belfast | £1.86 |
| Causeway Coast and Glens | £1.31 |
| Derry City and Strabane District Council | £0.61 |
| Fermanagh and Omagh | £1.50 |
| Lisburn and Castlereagh | £2.06 |
| Mid Ulster | £0.65 |
| Mid and East Antrim | £0.40 |
| Newry, Mourne and Down | £0.25 |
| Totals | <u>£10.47</u> |

Conclusion

34. This report fulfils the requirements of the amendment to the Local Government Bill. It includes an assessment of the potential impact on ratepayers were the scheme to end in 2016/17 (assuming no further increases in either the district or regional rate).
35. Given the nature of the scheme and how it operated, it is inappropriate to draw comparison between 2014/15 and 2016/17 district rates as this would take account of issues other than convergence. This also applies to attempts to assess its impact after the scheme had run its full course.
36. However given the fact that the scheme is currently operating within budget and has received virtually no complaints from ratepayers, this suggests that further support will not be needed from the Executive.
37. The Department of Finance will continue to monitor the performance of this scheme against the overall budget and will seek to address any further queries and correspondence on the issues covered by this report.

Annex A – How Discounts were calculated

How were the individual discounts calculated?

It is based on the difference between what the various District rates would have been in 2015/16 on an 11 Council structure (the 'after convergence') and a 26 council structure (the 'before convergence') it assumes expenditure levels are similar to what they were in 2014/15.

Where that figure is higher under an 11 Council structure, an automatic subsidy was calculated and applied to rate bills.

The subsidy covers 80 per cent of the difference in the financial year 2015/16 (then at 60 per cent. 40 per cent and 20 per cent for subsequent years).

How was the 'before convergence' position calculated?

The before convergence position were calculated at the time of the scheme being finalised for each of the 26 legacy councils using:

- 2014/15 estimated expenditure levels (which was the last available full rating year)
- Estimated Penny Product figures based on latest information available to the Department on the new non domestic valuation list that came into operation in April 2015
- The latest information that was available to the Department on how the Rates Support Grant would had been awarded on a 26 council basis

The 'before position' had to resemble the various District rates for 2015/16 that would have existed if rates convergence had never occurred.

The 'before position' was not the same as the 2014/15 district rate as it had to be updated at the time of the scheme being finalised to reflect:

- the effects of revaluation on the non-domestic district rates
- the effects of revaluation on the award of the rates support grant
- any reduction in the rates support grant

All of these factors were caused by reasons other than the convergence of district councils and were screened out of the discounts calculated by the department's modelling.

How was the 'after convergence' position calculated?

The after convergence position was calculated for each of the 11 new councils using:

- the same expenditure data, i.e. estimated spend for the new council was the aggregate of the 2014/15 spend (which is the last available full rating year) of the legacy councils (there are therefore 11 domestic converged rates and 11 non-domestic converged rates)
- estimated penny product (EPP) figures based on latest information on the new non domestic valuation list which will come into operation in April 2015
- the latest information available to the department on how Rates Support Grant will be awarded.

The after position was always unlikely to be the same as the 2015/16 district rate, as it doesn't take into account any council increase in expenditure etc.

It would have been inappropriate to award convergence support for matters like future capital expenditure or other decisions which are entirely at the discretion of the individual new councils.

Why was the scheme designed in this way?

Other options were considered but the eventual solution was decided in the light of a public consultation, which favoured a scheme that:

- is simple for ratepayers to understand and for LPS to administer;
- lasts at least the length of the new council term, i.e. four years ending on 31 March 2019;
- is applied equally and proportionately; therefore one scheme of the same duration for all with the same rules applied.

Annex B – List of discounts & examples of monetary value

Domestic Discounts

| Legacy Council Area | New Council Area | Convergence Differential | Annual Domestic Rate Discount (pence) | | | |
|---------------------|---------------------------------|--------------------------|---------------------------------------|--------|--------|--------|
| | | | Year 1 | Year 2 | Year 3 | Year 4 |
| Antrim | Antrim and Newtownabbey | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Antrim | Lisburn and Castlereagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Ards | North Down and Ards | 0.0111 | 0.0089 | 0.0067 | 0.0044 | 0.0022 |
| Armagh | Armagh, Banbridge and Craigavon | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Ballymena | Mid and East Antrim | 0.0041 | 0.0033 | 0.0025 | 0.0016 | 0.0008 |
| Ballymoney | Causeway Coast and Glens | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Banbridge | Armagh, Banbridge and Craigavon | 0.0133 | 0.0107 | 0.0080 | 0.0053 | 0.0027 |
| Banbridge | Lisburn and Castlereagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Banbridge | Newry, Mourne and Down | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Belfast | Belfast | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Carrickfergus | Mid and East Antrim | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Carrickfergus | Antrim and Newtownabbey | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Castlereagh | Lisburn and Castlereagh | 0.0485 | 0.0388 | 0.0291 | 0.0194 | 0.0097 |
| Castlereagh | Belfast | 0.0875 | 0.0700 | 0.0525 | 0.0350 | 0.0175 |
| Coleraine | Causeway Coast and Glens | 0.0356 | 0.0285 | 0.0214 | 0.0142 | 0.0071 |
| Cookstown | Mid Ulster | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Craigavon | Armagh, Banbridge and Craigavon | 0.0053 | 0.0042 | 0.0032 | 0.0021 | 0.0011 |
| Craigavon | Lisburn and Castlereagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Derry | Derry and Strabane | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Down | Newry, Mourne and Down | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Dungannon | Mid Ulster | 0.0185 | 0.0148 | 0.0111 | 0.0074 | 0.0037 |
| Dungannon | Armagh, Banbridge and Craigavon | 0.1445 | 0.1156 | 0.0867 | 0.0578 | 0.0289 |
| Fermanagh | Fermanagh and Omagh | 0.0465 | 0.0372 | 0.0279 | 0.0186 | 0.0093 |
| Larne | Mid and East Antrim | 0.0028 | 0.0022 | 0.0017 | 0.0011 | 0.0006 |
| Limavady | Causeway Coast and Glens | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Lisburn | Lisburn and Castlereagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Lisburn | Belfast | 0.0390 | 0.0312 | 0.0234 | 0.0156 | 0.0078 |
| Magherafelt | Mid Ulster | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Moyle | Causeway Coast and Glens | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Newry & Mourne | Newry, Mourne and Down | 0.0017 | 0.0014 | 0.0010 | 0.0007 | 0.0003 |
| Newtownabbey | Antrim and Newtownabbey | 0.0086 | 0.0069 | 0.0052 | 0.0034 | 0.0017 |
| North Down | North Down and Ards | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| North Down | Belfast | 0.0106 | 0.0084 | 0.0063 | 0.0042 | 0.0021 |
| Omagh | Fermanagh and Omagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Strabane | Derry and Strabane | 0.0215 | 0.0172 | 0.0129 | 0.0086 | 0.0043 |

Non Domestic Discounts

| Legacy Council Area | New Council Area | Convergence Differential | Annual Non-Domestic Rate Discounts (pence) | | | |
|---------------------|---------------------------------|--------------------------|--|--------|--------|--------|
| | | | Year 1 | Year 2 | Year 3 | Year 4 |
| Antrim | Antrim and Newtownabbey | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Ards | North Down and Ards | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Armagh | Armagh, Banbridge and Craigavon | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Ballymena | Mid and East Antrim | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Ballymoney | Causeway Coast and Glens | 0.6774 | 0.5419 | 0.4064 | 0.2709 | 0.1355 |
| Banbridge | Armagh, Banbridge and Craigavon | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Banbridge | Lisburn and Castlereagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Banbridge | Newry, Mourne and Down | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Belfast | Belfast | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Carrickfergus | Mid and East Antrim | 2.2063 | 1.7650 | 1.3238 | 0.8825 | 0.4413 |
| Carrickfergus | Antrim and Newtownabbey | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Castlereagh | Lisburn and Castlereagh | 3.3105 | 2.6484 | 1.9863 | 1.3242 | 0.6621 |
| Castlereagh | Belfast | 8.5624 | 6.8500 | 5.1375 | 3.4250 | 1.7125 |
| Coleraine | Causeway Coast and Glens | 1.4000 | 1.1200 | 0.8400 | 0.5600 | 0.2800 |
| Cookstown | Mid Ulster | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Craigavon | Armagh, Banbridge and Craigavon | 1.6249 | 1.2999 | 0.9750 | 0.6500 | 0.3250 |
| Derry | Derry and Strabane | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Down | Newry, Mourne and Down | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Dungannon | Mid Ulster | 0.7187 | 0.5749 | 0.4312 | 0.2875 | 0.1437 |
| Dungannon | Armagh, Banbridge and Craigavon | 4.3888 | 3.5111 | 2.6333 | 1.7555 | 0.8778 |
| Fermanagh | Fermanagh and Omagh | 1.7659 | 1.4127 | 1.0595 | 0.7063 | 0.3532 |
| Larne | Mid and East Antrim | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Limavady | Causeway Coast and Glens | 0.0114 | 0.0092 | 0.0069 | 0.0046 | 0.0023 |
| Lisburn | Lisburn and Castlereagh | 0.9309 | 0.7447 | 0.5585 | 0.3724 | 0.1862 |
| Lisburn | Belfast | 6.1829 | 4.9463 | 3.7097 | 2.4731 | 1.2366 |
| Magherafelt | Mid Ulster | 0.8745 | 0.6996 | 0.5247 | 0.3498 | 0.1749 |
| Moyle | Causeway Coast and Glens | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Newry & Mourne | Newry, Mourne and Down | 0.4068 | 0.3254 | 0.2441 | 0.1627 | 0.0814 |
| Newtownabbey | Antrim and Newtownabbey | 0.0983 | 0.0787 | 0.0590 | 0.0393 | 0.0197 |
| North Down | North Down and Ards | 0.5760 | 0.4608 | 0.3456 | 0.2304 | 0.1152 |
| Omagh | Fermanagh and Omagh | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Strabane | Derry and Strabane | 4.1884 | 3.3507 | 2.5130 | 1.6753 | 0.8377 |

Example of monetary value (domestic)

| Domestic Ratepayer awards in Year 1 £s | | | | | Maximum |
|--|---------------------------------|----------|----------|----------|----------|
| Domestic CV | New Council Area | £125,000 | £150,000 | £200,000 | £400,000 |
| Antrim | Antrim and Newtownabbey | £0 | £0 | £0 | £0 |
| Ards | North Down and Ards | £11 | £13 | £18 | £36 |
| Armagh | Armagh, Banbridge and Craigavon | £0 | £0 | £0 | £0 |
| Ballymena | Mid and East Antrim | £4 | £5 | £7 | £13 |
| Ballymoney | Causeway Coast and Glens | £0 | £0 | £0 | £0 |
| Banbridge | Armagh, Banbridge and Craigavon | £13 | £16 | £21 | £43 |
| Belfast | Belfast | £0 | £0 | £0 | £0 |
| Carrickfergus | Mid and East Antrim | £0 | £0 | £0 | £0 |
| Castlereagh | Lisburn and Castlereagh | £49 | £58 | £78 | £155 |
| Coleraine | Causeway Coast and Glens | £36 | £43 | £57 | £114 |

| | | | | | |
|----------------|---------------------------------|-----|-----|-----|------|
| Cookstown | Mid Ulster | £0 | £0 | £0 | £0 |
| Craigavon | Armagh, Banbridge and Craigavon | £5 | £6 | £8 | £17 |
| Derry | Derry and Strabane | £0 | £0 | £0 | £0 |
| Down | Newry, Mourne and Down | £0 | £0 | £0 | £0 |
| Dungannon | Mid Ulster | £19 | £22 | £30 | £59 |
| Fermanagh | Fermanagh and Omagh | £47 | £56 | £74 | £149 |
| Larne | Mid and East Antrim | £3 | £3 | £4 | £9 |
| Limavady | Causeway Coast and Glens | £0 | £0 | £0 | £0 |
| Lisburn | Lisburn and Castlereagh | £0 | £0 | £0 | £0 |
| Magherafelt | Mid Ulster | £0 | £0 | £0 | £0 |
| Moyle | Causeway Coast and Glens | £0 | £0 | £0 | £0 |
| Newry & Mourne | Newry, Mourne and Down | £2 | £2 | £3 | £6 |
| Newtownabbey | Antrim and Newtownabbey | £9 | £10 | £14 | £28 |
| North Down | North Down and Ards | £0 | £0 | £0 | £0 |
| Omagh | Fermanagh and Omagh | £0 | £0 | £0 | £0 |
| Strabane | Derry and Strabane | £21 | £26 | £34 | £69 |

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| Antrim | Lisburn and Castlereagh | £0 | £0 | £0 | £0 |
| Banbridge | Lisburn and Castlereagh | £0 | £0 | £0 | £0 |
| Banbridge | Newry, Mourne and Down | £0 | £0 | £0 | £0 |
| Carrickfergus | Antrim and Newtownabbey | £0 | £0 | £0 | £0 |
| Castlereagh | Belfast | £88 | £105 | £140 | £280 |
| Craigavon | Lisburn and Castlereagh | £0 | £0 | £0 | £0 |
| Dungannon | Armagh, Banbridge and Craigavon | £144 | £173 | £231 | £462 |
| Lisburn | Belfast | £39 | £47 | £62 | £125 |
| North Down | Belfast | £11 | £13 | £17 | £34 |

Example of monetary value (Non-domestic)

| Non-Domestic Ratepayer awards in Year 1 £s | | | | | |
|--|---------------------------------|--------|---------|---------|----------|
| NDOM NAV | New Council Area | £5,000 | £15,000 | £50,000 | £100,000 |
| Antrim | Antrim and Newtownabbey | £0 | £0 | £0 | £0 |
| Ards | North Down and Ards | £0 | £0 | £0 | £0 |
| Armagh | Armagh, Banbridge and Craigavon | £0 | £0 | £0 | £0 |
| Ballymena | Mid and East Antrim | £0 | £0 | £0 | £0 |
| Ballymoney | Causeway Coast and Glens | £27 | £81 | £271 | £542 |
| Banbridge | Armagh, Banbridge and Craigavon | £0 | £0 | £0 | £0 |
| Belfast | Belfast | £0 | £0 | £0 | £0 |
| Carrickfergus | Mid and East Antrim | £88 | £265 | £883 | £1,765 |
| Castlereagh | Lisburn and Castlereagh | £132 | £397 | £1,324 | £2,648 |
| Coleraine | Causeway Coast and Glens | £56 | £168 | £560 | £1,120 |
| Cookstown | Mid Ulster | £0 | £0 | £0 | £0 |
| Craigavon | Armagh, Banbridge and Craigavon | £65 | £195 | £650 | £1,300 |
| Derry | Derry and Strabane | £0 | £0 | £0 | £0 |
| Down | Newry, Mourne and Down | £0 | £0 | £0 | £0 |
| Dungannon | Mid Ulster | £29 | £86 | £287 | £575 |
| Fermanagh | Fermanagh and Omagh | £71 | £212 | £706 | £1,413 |
| Larne | Mid and East Antrim | £0 | £0 | £0 | £0 |
| Limavady | Causeway Coast and Glens | £0 | £1 | £5 | £9 |
| Lisburn | Lisburn and Castlereagh | £37 | £112 | £372 | £745 |
| Magherafelt | Mid Ulster | £35 | £105 | £350 | £700 |
| Moyle | Causeway Coast and Glens | £0 | £0 | £0 | £0 |

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| Newry & Mourne | Newry, Mourne and Down | £16 | £49 | £163 | £325 |
| Newtownabbey | Antrim and Newtownabbey | £4 | £12 | £39 | £79 |
| North Down | North Down and Ards | £23 | £69 | £230 | £461 |
| Omagh | Fermanagh and Omagh | £0 | £0 | £0 | £0 |
| Strabane | Derry and Strabane | £168 | £503 | £1,675 | £3,351 |

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| Banbridge | Lisburn and Castlereagh | £0 | £0 | £0 | £0 |
| Banbridge | Newry, Mourne and Down | £0 | £0 | £0 | £0 |
| Carrickfergus | Antrim and Newtownabbey | £0 | £0 | £0 | £0 |
| Castlereagh | Belfast | £342 | £1,027 | £3,425 | £6,850 |
| Dungannon | Armagh, Banbridge and Craigavon | £176 | £527 | £1,756 | £3,511 |
| Lisburn | Belfast | £247 | £742 | £2,473 | £4,946 |

